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Attorneys for Debtors, JOHN FLETCHER and TAMMIE FLETCHER

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

In re: Case No. 10-39930-A-7

JOHN FLETCHER and
TAMMIE FLETCHER,

DCN: SAC-01
DATE: September 7, 2010
TIME: 9:00 a.m.
CTRM: 28
JUDGE: McManus

**MOTION AND MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT
OF MOTION FOR ORDER COMPELLING TRUSTEE TO ABANDON PROPERTY
OF THE ESTATE; DECLARATION OF COUNSEL IN SUPPORT THEREOF**

Debtors hereby move the Court pursuant to 11 U.S.C. Section 554(b) for an order compelling the Trustee to abandon Debtors business, Tammie's Tots, on the basis that said property has no unprotected equity and is therefore of inconsequential value and benefit to the estate.

I.

STATEMENT OF FACTS AND PROCEDURAL HISTORY

On July 28, 2010, the above captioned proceedings were filed. Debtors operate a sole proprietorship known as Tammie's Tots, which has a fair market value of \$0.00 (Exhibit A - Schedule B.) Because the business has no cash value, especially when the court includes the exemptions that apply (Exhibit B - Schedule C), there is no equity in the subject business.

III.

**BECAUSE THERE IS NO EQUITY IN THE PROPERTY, THE COURT
SHOULD ORDER THE TRUSTEE TO ABANDON THE PROPERTY**

11 U.S.C. Section 554(b) provides as follows:

On request of a party in interest after notice and a hearing, the court may order the trustee to abandon any property of the estate that is burdensome to the estate or that is of inconsequential value and benefit to the estate.

As set forth above, the subject business has no equity and is therefore of no value to the estate. Since the subject business is of no value to the estate, the Court should order the Trustee to abandon the property.

III.

CONCLUSION

WHEREFORE, Debtors respectfully request this Court grant this motion and order the Trustee to abandon Debtors business known as Tammie's Tots.

Respectfully submitted,

DATE: August 9 , 2010

SCOTT A. COBEN & ASSOCIATES

BY: /s/ Scott A. CoBen
SCOTT A. COBEN
Attorneys for Debtors
John & Tammie Fletcher